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May 25, 2006

BY ELECTRONIC FILING

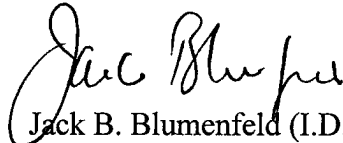
The Honorable Joseph J. Farnan, Jr.
United States District Court
844 King Street
Wilmington, DE 19801

Re: Cutera, Inc. v. Palomar Medical Technologies, et al.
C.A. No. 05-484 (JJF)

Dear Judge Farnan:

As requested in the Court's May 24, 2006 letter, attached is a copy of Cutera's Second Motion to Dismiss and the Memorandum filed in support of that motion in the District of Massachusetts.

Respectfully,


Jack B. Blumenfeld (I.D. #1014)

JBB/bav
Attachment

cc: Clerk (via e-filing; w/attachment)
Alyssa M. Schwartz, Esquire (via email; w/attachment)
Kate Saxton, Esquire (via email; w/attachment)